



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**13 Fallon 0407 Baker K-12 Schools**

#### 0244 Baker K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,377,245.42	4,377,245.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	250,203.56	250,203.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,372.84	4,372.84	0.00	0.00	0.00	0.00
222X Educational Media Services	140,660.39	140,660.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	307,728.65	307,728.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	529,163.46	529,163.46	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	6,414.28	0.00	6,414.28	0.00	0.00	0.00
25XX Support Services - Business	130,637.75	5,955.20	124,682.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	959,678.95	959,678.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	331,528.71	331,528.71	0.00	0.00	0.00	0.00
31XX Food Services	259,533.27	259,533.27	0.00	0.00	0.00	0.00
33XX Community Services	221,342.54	221,342.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	104,535.47	104,535.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	251,470.35	251,470.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	69,118.07	0.00	0.00	69,118.07	0.00	0.00
<b>Totals</b>	7,943,633.71	7,743,418.81	131,096.83	69,118.07	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	7,943,633.71					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0244 Baker K-12 Schools</b>	Indirect/Direct	131,096.83 / 7,743,418.81	1.69%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0244 Baker K-12 Schools	0.0199	0.0200	0.0191	0.0181	1.69%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0244 Baker K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0244 Baker K-12 Schools	0.0199	0.0200	0.0191	0.0181	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0244 Baker K-12 Schools			1.79%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0407 Baker K-12 Schools		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

1.79%

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**13 Fallon 0418 Plevna K-12 Schools**

#### 0256 Plevna K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,168,976.45	1,150,425.46	0.00	18,550.99	0.00	0.00
21XX Support Services - Students	20,303.25	20,303.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,645.50	4,645.50	0.00	0.00	0.00	0.00
222X Educational Media Services	142,705.75	119,935.51	0.00	22,770.24	0.00	0.00
23XX Support Services - General Administration	115,371.30	115,371.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,513.66	89,513.66	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,462.00	0.00	4,462.00	0.00	0.00	0.00
25XX Support Services - Business	51,671.21	6,046.94	45,624.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	158,980.53	157,618.47	0.00	1,362.06	0.00	0.00
27XX Student Transportation Services	210,197.31	125,797.31	0.00	84,400.00	0.00	0.00
31XX Food Services	97,079.53	97,079.53	0.00	0.00	0.00	0.00
33XX Community Services	500.00	500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,539.11	18,539.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,669.39	21,669.39	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,354.02	0.00	0.00	13,354.02	0.00	0.00
<b>Totals</b>	2,117,969.01	1,927,445.43	50,086.27	140,437.31	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,117,969.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0256 Plevna K-12 Schools</b>	Indirect/Direct	50,086.27 / 1,927,445.43	2.60%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0256 Plevna K-12 Schools	0.0345	0.0351	0.0335	0.0309	2.60%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0256 Plevna K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0256 Plevna K-12 Schools	0.0345	0.0351	0.0335	0.0309	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0256 Plevna K-12 Schools			3.04%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0418 Plevna K-12 Schools		

**Your Preliminary Rate by School System (SS) is:**

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3.04%

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